

Joseph P. Nolan

Good morning. My name is Joseph P. Nolan. I live in Waterbury, CT. I am a Gold Star Father and a Vietnam veteran. Although I support HB 7244: An Act Concerning the Property Tax Exemption for Veterans Having Disabilities, I think the same should be granted to Gold Star Families whose sons and daughters have made the ultimate sacrifice in wartime.

I would like to read a very brief speech I gave two years ago, here, in front of the Veterans Affairs Committee concerning a property tax exemption bill. It was called:

SB 918 – An Act Concerning a Municipal Option Property Tax Exemption for Gold Star Parents

If surviving spouses of veterans are already allowed a property tax exemption, it would seem logical that the surviving parents of soldiers killed in action should be allowed the same exemption. In the case of fallen soldiers such as my son, Joe, who was never married, the tax exemption for surviving parents makes even more sense.

In this era of Connecticut history where eliminating taxes is unheard of, asking for a tax exemption for Gold Star parents may seem preposterous. That being said, I recently learned that the states of Massachusetts and New York give annual annuities to Gold Star parents. Massachusetts gives \$2,000

dollars each year to each Gold Star parent in that state. The state of New York gives 500 dollars per year to each Gold Star parent. While Connecticut does not have the Gold Star parent annuity program, I would suggest that the property tax exemption bill would be a positive way to recognize parents who have lost a son or daughter in military combat.

The amount of money that would be lost in tax revenues would be almost negligible. I say that because the number of Gold Star parents living in Connecticut is low in a state that has a population of over three and a half million people. Also, the dollar amount of most tax exemptions would be minimal in most cases.

For military veterans who are also Gold Star parents, I would advocate that a double tax exemption be written into the bill, one exemption for being a veteran and one exemption for being a Gold Star parent.

One might ask, why should we have this Gold Star parent property tax exemption bill?

One answer would be that the bill is a way to remember and honor our fallen heroes and their parents who have suffered a loss that can never be recovered or made whole again – at least not in this lifetime.

Thank you.

Joseph P. Nolan

Feb. 28, 2017

Since giving that talk over two years ago, this bill proposal became law on June 26, 2017 when it was signed by Governor Malloy. It is Public Act No. 17-65: An Act Concerning a Municipal Option Property Tax Exemption for Gold Star Parents and Spouses.

It should be noted that the bill is optional meaning that towns and cities do not have to implement this law. As far as I know, Middletown and Norwich have approved this law in their cities. Also, veterans who are also Gold Star parents cannot claim two exemptions. I would like to see that provision changed.

Also, the exemption is a partial property tax exemption similar to the veterans' property tax exemption.

I contacted Rep. Napoli this year with the hope of making the bill mandatory, not optional, for all towns and cities in Connecticut.

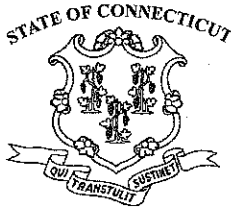
As I said above, I would approve of a new, larger property tax exemption bill for disabled veterans and their families.

However, I think Gold Star families should be included in that new bill for the reasons I listed in the earlier speech two years ago. Thank you.

Joseph P. Nolan

Gold Star Father, Vietnam Veteran

3/7/19



Substitute Senate Bill No. 918

Public Act No. 17-65

AN ACT CONCERNING A MUNICIPAL OPTION PROPERTY TAX EXEMPTION FOR GOLD STAR PARENTS AND SPOUSES.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

Section 1. (NEW) (*Effective October 1, 2017, and applicable to assessment years commencing on or after October 1, 2017*) (a) (1) Except as provided in subdivision (2) of this subsection, any municipality, upon approval by its legislative body, may provide that any parent whose child was killed in action, or the surviving spouse of a person who was killed in action, while performing active military duty with the armed forces, as defined in subsection (a) of section 27-103 of the general statutes, which parent or surviving spouse is a resident of such municipality, shall be entitled to an exemption from property tax, provided such parent's or surviving spouse's qualifying income does not exceed (A) the maximum amount applicable to an unmarried person as provided under section 12-81f of the general statutes, or (B) an amount established by the municipality, not exceeding the maximum amount under section 12-81f of the general statutes by more than twenty-five thousand dollars. The exemption provided for under this section shall be applied to the assessed value of an eligible parent's or surviving spouse's property and, at the municipality's option, may be in an amount up to twenty thousand dollars or in an amount up to ten per cent of such assessed value.

(2) (A) If both parents of any such child killed in action while performing active military duty with the armed forces are domiciled together, only one such parent shall be entitled to an exemption from property tax provided for under this section.

(B) The exemption provided for under this section shall be in addition to any exemption to which an eligible parent or surviving spouse may be entitled under section 12-81 of the general statutes. No such eligible parent or surviving spouse entitled to exemption under section 12-81f or 12-81g of the general statutes and this section shall receive more than one such exemption.

(b) (1) Any parent whose child was killed in action or the surviving spouse

of a person who was killed in action, while performing active military duty with the armed forces and who claims an exemption from taxation under this section shall give notice to the town clerk of such municipality that he or she is entitled to such exemption.

(2) Any such parent or surviving spouse submitting a claim for such exemption shall be required to file an application, on a form prepared for such purpose by the assessor, not later than the assessment date with respect to which such exemption is claimed, which application shall include at least two affidavits of disinterested persons showing that the deceased child or person was performing such active military duty, that such deceased child or person was killed in action while performing such active military duty and the relationship of such deceased child to such parent, or such deceased person to such surviving spouse, provided the assessor may further require such parent or surviving spouse to be examined by such assessor under oath concerning such facts. Each such application shall include a copy of such parent's or surviving spouse's federal income tax return, or in the event such a return is not filed such evidence related to income as may be required by the assessor, for the tax year of such parent or surviving spouse ending immediately prior to the assessment date with respect to which such exemption is claimed. Such town clerk shall record each such affidavit in full and shall list the name of such parent or surviving spouse claimant, and such service shall be performed by such town clerk without remuneration. No assessor, board of assessment appeals or other official shall allow any such claim for exemption unless evidence as herein specified has been filed in the office of such town clerk. When any such parent or surviving spouse has filed for such exemption and received approval for the first time, such parent or surviving spouse shall be required to file for such exemption biennially thereafter, subject to the provisions of subsection (c) of this section.

(3) The assessor of such municipality shall annually make a certified list of all such parents or surviving spouses who are found to be entitled to exemption under the provisions of this section, which list shall be filed in the town clerk's office, and shall be prima facie evidence that such parents or surviving spouses whose names appear thereon are entitled to such exemption as long as they continue to reside in such municipality and as long as the legislative body of such municipality continues to provide for such exemption, subject to the provisions of subsection (c) of this section. Such assessor may, at any time, require any such parent or surviving spouse to appear before such assessor for the purpose of furnishing additional evidence, provided, any such parent or surviving spouse who by reason of disability is unable to so appear may furnish such assessor a statement from such parent's or surviving spouse's attending physician or an advanced practice registered nurse certifying that such parent or surviving spouse is totally disabled and is unable to make a personal appearance and such other evidence of total disability as such assessor may deem appropriate.

(4) No such parent or surviving spouse may receive such exemption until such parent or surviving spouse has proven his or her right to such exemption in accordance with the provisions of this section, together with such further proof as may be necessary under said provisions. Exemptions so proven shall take effect on the next succeeding assessment day.

(c) Any such parent or surviving spouse who has submitted an application and been approved in any year for the exemption provided in this section shall, in the year immediately following approval, be presumed to be qualified for such exemption. During the year immediately following such approval, the assessor shall notify, in writing, each parent or surviving spouse presumed to

be qualified pursuant to this subsection. If any such parent or surviving spouse has qualifying income in excess of the maximum allowed under subsection (a) of this section, such parent or surviving spouse shall notify the assessor on or before the next filing date for such exemption and shall be denied such exemption for the assessment year immediately following and for any subsequent year until such parent or surviving spouse has reapplied and again qualified for such exemption. Any such parent or surviving spouse who fails to notify the assessor of such disqualification shall make payment to the municipality in the amount of property tax loss related to such exemption improperly taken.

Approved June 27, 2017

Tulsa World 10/11/17

MIDDLETOWN

Council OKs Tax Relief For Gold Star Families

Ordinance Aids The Families Of Soldiers Killed In Action

By SHAWN R. BEALS

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MIDDLETOWN — The common council has adopted an ordinance that provides a tax break to Gold Star families, taking advantage of a state law signed this summer to protect families of soldiers who have been killed in action.

Gov. Dannel P. Malloy signed Public Act 17-65 in June, and Mayor Daniel Drew submitted the ordinance to the common council in early September. The council passed it with a unanimous vote Oct. 2.

"These families have sacrificed something nobody else can understand," Drew

said. "While this gesture is so insignificant compared to what they've given up, we're offering the full extent we can right now."

The ordinance gives qualifying Middletown residents a tax exemption of \$20,000 or 10 percent of their property's assessed value — whichever is greater. The exemption applies to parents or spouses of soldiers killed on active duty, and includes some income requirements.

Families can apply for the tax relief in the assessor's office at city hall.

Councilman Robert Santangelo, a Vietnam veteran, said soldiers go off to defend the country and our Constitution and sometimes their families experience a

devastating loss.

"When you send your son, your daughter, you send your spouse off, put them in harm's way, what you hope for is that they're going to be coming back, and when [he or she] doesn't it's very hard to explain. It's a very, very hard loss," Santangelo said.

Drew and Councilwoman Mary Bartolotta said that the city offers the full tax break allowed under state law, but should look to expand the benefit to other family members of soldiers whenever state law allows a modification.

Tax Assessor Damon Braasch said it's unclear right now how many city residents qualify for the exemption.

CONNECTICUT GENERAL ASSEMBLY

State Capitol | Hartford, Connecticut 06106-1562

CGA / BILL STATUS

Raised H.B. No. 7244
Session Year 2019**AN ACT CONCERNING THE PROPERTY TAX EXEMPTION FOR VETERANS HAVING DISABILITY RATINGS.**

To increase the property tax exemption amounts for veterans having a disability rating and require the filing of a death certificate with the town assessor to continue such exemption for a surviving spouse or minor children after the veteran's death.

Introduced by:

Veterans' Affairs Committee

New today

2-4 days old

5 days & older

Text of Bill

Raised Bill [doc]

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Bill History

Date ◆	Action Taken ◆
3/1/2019	Public Hearing 03/07
2/27/2019	Referred to Joint Committee on Veterans' Affairs

Bills Similar to HB-7244

Public Hearing Testimony

NOTE: Please direct all inquiries regarding the status of bills to the **Office of the House Clerk** and/or **Senate Clerks' Office**.